

Article - Tax - General

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§9–303.

(a) The motor fuel tax does not apply to motor fuel that is exported or sold for exportation from this State.

(b) The motor fuel tax does not apply to special fuel:

(1) containing dye and sold for uses other than in a licensed motor vehicle;

(2) delivered into a tank used only for heating; or

(3) used for any purpose other than propelling a motor vehicle or turbine-powered aircraft.

(c) The motor fuel tax does not apply to aviation fuel that is bought for use by:

(1) a carrier engaged in the common carriage of individuals or property under Parts 121, 127, and 129 of the Federal Aviation Regulations;

(2) an operator under Part 135 of the Federal Aviation Regulations if at least 70% of the aviation fuel is used in the common carriage of individuals or property;

(3) the State;

(4) a political subdivision of the State;

(5) a unit or instrumentality of the United States government; or

(6) a foreign government.

(d) The motor fuel tax does not apply to motor fuel that is bought by:

(1) the Department of General Services for use by State agencies;

(2) a county board of education for use in a school bus owned by the county board of education; or

(3) a school bus operator under contract with a county board of education for use in a school bus used to transport the county's public school students.

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